

Calculating Your Business License Fee for New Applicants

FLAT TAX
\$50
*Flat Tax: This is a flat fee.

ADMINISTRATIVE FEE
\$75
Administrative Fee: This is a flat fee that is nonrefundable.

EMPLOYEE FEE
Calculated by multiplying number of employees by employee fee
Employee Fee: Your employee fee can be found by looking at the NAICS Codes Table. After locating your NAICS code by identifying your industry, you can see your corresponding employee fee.
Number of employees: This is the number of all employees, owners, and operators of the business.

GROSS TAX RECEIPT
Calculated by multiplying gross receipts estimate minus exemption, multiply by tax rate
Gross Receipts Estimate: For new business applications, this is an estimate of expected business revenue for the calendar year. For renewals, the actual amount of gross receipts is required.
Exemption: Per line 20 of the business license application, the first \$20,000 of gross receipts estimate is exempt and therefore subtracted from total gross receipts estimate.
Tax Rate: Your tax rate can be found by looking at the NAICS Codes Table. After locating your NAICS code by identifying your industry, you can see your corresponding tax rate.

*Practitioners of profession or occupation (as defined by County Code Section 15-27.10) can pay an alternative \$400 per licensed practitioner in lieu of calculating a business license fee based on gross receipts and number of employees.

FLAT TAX
\$50

ADMINISTRATIVE FEE
\$75

EMPLOYEE FEE
Employee Fee X Number of Employees

GROSS TAX RECEIPT
1) Gross Receipts Estimate -- \$20,000 Exemption 2) Adjusted Gross Tax Receipt X Tax Rate

BUSINESS LICENSE FEE
Flat Tax + Administrative Fee + Employee Fee + Gross Tax Receipt

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NAICS Codes Table				
NAICS	Business Description	Tax Class	Tax Rate	Employee Fee
72	Accommodation, Food Services, & Drinking Places	3	0.0007	\$8.00
56	Administrative & Support & Waste Management & Remediation Services	6	0.0013	\$14.00
11	Agriculture, Forestry, Hunting & Fishing	2	0.0005	\$6.00
71	Arts, Entertainment & Recreation	6	0.0013	\$14.00
23	Construction	4	0.0009	\$10.00
61	Educational Services	6	0.0013	
52	Finance & Insurance	6	0.0013	\$14.00
62	Health Care & Social Assistance	6	0.0013	\$14.00
51	Information	6	0.0013	\$14.00
55	Management of Companies (Holding Companies)	6	0.0013	\$14.00
31-33	Manufacturing	1	0.0003	\$4.00
21	Mining	2	0.0005	\$6.00
54	Professional, Scientific, & Technical Services	6	0.0013	\$14.00
53	Real Estate & Rental & Leasing	6	0.0013	\$14.00
48-49	Transportation & Warehousing	4	0.0009	\$10.00
22	Utilities	5	0.0011	\$12.00
42	Wholesale Trade	2	0.0005	\$6.00
44-45	Retail Trade	3	0.0007	\$8.00
81	Other Services	6	0.0013	\$14.00

*for a complete listing of NAICS codes, please visit the NAICS website (<https://www.naics.com/search/>)